Parish of Tiptree with Tolleshunt Knights and Great Braxted

Financial Statements of the Parochial Church Council

for the year ended 31 December 2025

Members of the PCC during the year

Incumbent:

Rev'd Anne-Marie Renshaw (resigned September 2025)

Churchwardens:

Mrs S Gunson
Mr C Eastbrook (from 11 May 2025)

Other Members

Rev'd E Barnes
Mrs W Borgartz
Mr I Calvert
Mrs S Copsey (Resigned 11 May 2025)
Mrs T Daden (Co opted 9 July 2025)
Mr C Eastbrook (Churchwarden from 11 May 2025)
Mrs L Eastbrook (Resigned January 2025)
Rev'd C Eaton
Mr D Eaton (Resigned 11 May 2025)
Mrs J Hornett (Resigned 11 May 2025)
Mr K Hornett (Resigned 11 May 2025)
Ms J Lawrence (Appointed 11 May 2025)
Mrs S Long (Co opted 11 May 2025)
Mrs S Lyne (appointed 11 May 2025 - Assistant Churchwarden)
Mrs L Morrison (appointed 11 May 2025)
Rev'd C Newmarch
Miss A Renshaw (Resigned 11 May 2025)
Mrs D Webb
Mrs A Weston
Mr E Wilson

Deanery Synod Members

Mr M Borgartz
Mrs P Swindle
Dr H Toms - Reader

The attached financial statements were approved and signed by the PCC on 11 March 2026

Charity number: 1154944

Parish of Tiptree with Tolleshunt Knights and Great Braxted

Financial Statements
Of the
Parochial Church Council

Annual report	1 – 3
Financial Statement – Receipts & Payments Account	4
Statement of Assets and Liabilities	5
Notes to the Financial Statements	6 – 12
Independent Examiner's Report	13

For a report on the proceedings of the PCC and other Church activities please see the separate report booklet

Parish of Tiptree with Tolleshunt Knights and Great Braxted
Annual Report
Year ended 31 December 2025

Administrative Information

St. Luke's Church is situated in the parish of Tolleshunt Knights with Tiptree and is part of the Witham Deanery in the Diocese of Chelmsford within the Church of England. On 1 January 2024 the Parish of Tolleshunt Knights with Tiptree merged with the Parish of All Saints Great Braxted to become The Parish of Tiptree with Tolleshunt Knights and Great Braxted. The correspondence address is c/o The The Church Office, St Luke's Church, Church Road, Tiptree, Essex.

The Parochial Church Council (PCC) is registered as a charity with the Charity Commission. The charity number is 1154944.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC. Members of the PCC are either ex officio or elected at the Annual Parish Meeting. Members may be Co-opted to fill casual vacancies. The PCC members who have served from 1 January 2025 to the date of this report are shown on the front cover of this report. PCC members serve a 3 year term and one third are elected each year. Deanery Synod members are elected for 3 years. Clergy, readers and churchwardens are ex officio members.

Teams

In addition to the main PCC, there are also teams established by the PCC to look at certain matters and report back to the main PCC meeting.

Standing Committee
This is the only committee required by law. It has power to transact business of the PCC between its meetings, subject to any directions given by the Council.

Fabric Team
This team has responsibility for all aspects of the maintenance and upkeep of the Church Fabric.

Worship and Discipleship Team
This team meets to review all aspects of our worship.

Friends of St Luke's
This team has been formed to launch a Friends Group to provide resources and support to the parish by way of social & fundraising events involving the wider community.

Youth Work Team
This team coordinates our outreach to young people within the churches of Tiptree and the wider community.

Stewardship and Finance Team
This team receives regular financial updates, reviews income and expenditure and coordinates the PCC's stewardship scheme.

Objectives and activities

The PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish of Tiptree with Tolleshunt Knights and Great Braxted the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for St. Luke's Church, the Churchyard and Church extension, Tiptree; All Saints Church and Churchyard, Great Braxted together with the graveyard at Tolleshunt Knights. The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community. We have good links with our fellow churches in the village and with the local schools. Our extension is in regular use by both church groups and other groups from the wider community.

Achievements and performance

Church attendance

All are welcome to attend our regular services. As of May 2026 there are 88 parishioners on the Church Electoral Roll, 6 of whom are not resident within the parish. A complete revision of the electoral roll took place in 2025. The average weekly attendance at Sunday services, including children, is approximately 65. As well as our regular services we enable our communities to celebrate and thank God at the milestones of the journey through life. Attendance over Christmas 2025 at all services, was 402 at Tiptree whilst there was a good attendance at Great Braxted. We also hosted carol services for three primary schools. The attendance at these was 642. We also host services for our village schools at Christmas and Easter and at other times throughout the year. We have good links with St Lukes Church of England Primary School next door to St Luke's Church and Tiptree Heath Primary School and developing links with the other primary schools in Tiptree.

Review of the Year

There is a separate report booklet with reports from various groups at St. Luke's.

Throughout the year PCC Members where relevant have had DBS checks. All PCC members have completed the basic safeguarding awareness course.

The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding and vulnerable adults.

Details of PCC membership are at the front of this report. At each PCC meeting regular reports are received regarding safeguarding, finance and from the various PCC teams.

During the year the PCC reviewed, and updated where necessary, the various PCC policy documents. Café Church has continued every 2 months on the second Sunday. A welcome team has set up to greet people on Sunday Mornings.

Messy Church has continued to thrive.

Following an electrical inspection during 2024, it was identified that we would require some work to be done. Specifications were drawn up in order that quotes for the work obtained. This will be a major project and fundraising grant applications will be required. A longer term project idebtified is the Church roof. A team is being set up to identify funding and grant sources.

In the latter part of 2024 discussions started within the Witham Deanery as to the organisation of parishes with current vacancies so as to maximise available clergy resources. A plan to create a team of 18 parishes was agreed at the February 2025 Deanery Synod meeting and is now in the process of obtaining the necessary legal processes and approval. The new team is split into 4 clusters, each with a stipendiary minister. Following Anne-Marie's move to Wales we are currently in vacancy. The post has been advertised, but with no applicants the post is to be readvertised shortly. Our cluster, The Heathland Parishes, comprises ourselves, Layer Marney, Messing, Inworth and Birch/Layer Breton.

Friends of St Luke's (FoSL) have continued to hold events such as concerts, craft fairs and a Christmas Tree festival. Some of these are a joint effort with Farleigh Hospice.

Financial review

Our total income on all funds during the year was £131,596 compared to £136,094 in 2024. Our total stewardship income has decreased slightly by £2,775 over 2024 although tax reclaimed on gift aid increased by £1,516. Our income from letting the extension was down £2,661 over 2024 falling to £26,795 and is a major contributor to our funds. Funds raised by Friend's of St. Luke's (FoSL) totalled £6,921 in the year.

Our total expenditure for the year was £147,629 (2024: £136,565). General fund expenditure was £131,897 for St Luke's and £7,989 for Great Braxted. (2024: £135,833). Our contribution to the Diocese towards the costs of providing the stipends and housing for the clergy and providing the support and infrastructure of the Diocese was £70,335 (2024: £64,977) and was paid in full. The major cost over the year related to energy. In 2024 our total energy cost was £22,704. In 2025 this had fallen to £16,454, a drop of 27%. Whilst welcome, to illustrate the increase in recent years, in 2019 pre covid our total energy cost at St Luke's was £5,612.

The expenses of the team administrator and other direct costs are recharged to the other team parishes in proportion to their Parish share. At the end of the year £3,244 (2024: £6,989) was still owing.

The net result for the year is an excess of payments of over receipts of £16,033 over all funds of which unrestricted funds showed an excess of payments over receipts of £15,003. Of this, £10,671 of expenses are being paid from designated funds. The total of unrestricted general funds carried forward is £104,748 in respect of Tiptree and £2,448 in respect of Great Braxted.

Reserves policy

It is the policy of the PCC to maintain a balance on unrestricted funds (if possible) which equates to approximately 6 months unrestricted payments to cover emergency situations which may arise from time to time. The balance of £104,758, which includes designated funds meets this target.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the vibrant community it is, and who work behind the scenes to maintain the fabric of the church, provide administrative support and do all the unseen jobs that need to be done.

Approved by the PCC on 11 March 2026 and signed on their behalf.

C R Eastbrook
PCC Lay Chairman
11 March 2026

PARISH OF TIPTREE WITH TOLLESHUNT KNIGHTS AND GREAT BRAXTED
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

Receipts & Payments Account	Note	Restricted funds (note 4) £	Friend's of St. Luke's £	Great Braxted £	unrestricted funds £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
Receipts							
Voluntary income	2(a)	-	252.00	4,898.61	71,806.22	76,956.83	64,069.47
Church activities	2(b)	-	-	2,882.00	8,402.07	11,284.07	21,377.70
Activities for generating funds	2(c)	-	6,668.84	-	30,055.92	36,724.76	37,833.39
Income from investments	2(d)	-	-	-	1,840.04	1,840.04	1,795.68
Other incoming resources	2(e)	-	-	-	4,790.00	4,790.00	11,017.28
Total receipts		-	6,920.84	7,780.61	116,894.25	131,595.70	136,093.52
Payments							
Church activities	3(a)	-	5,440.00	7,989.37	131,897.38	145,326.75	136,545.28
Cost of generating funds	3(b)	-	2,302.25	-	-	2,302.25	2,019.89
Total payments		-	7,742.25	7,989.37	131,897.38	147,629.00	138,565.17
Excess of receipts over payments / (payments over receipts)		-	(821.41)	(208.76)	(15,003.13)	(16,033.30)	(2,471.65)
Adjustment 1 January 2024 to introduce Great Braxted balances						-	2,664.81
Cash and bank current/deposit accounts at 1 January 2025		12,302.98	4,108.92	2,657.24	119,761.45	138,830.59	138,637.43
Cash and bank current/deposit accounts at 31 December 2025		12,302.98	3,287.51	2,448.48	104,758.32	122,797.29	138,830.59

2024					***2024***	***2023***
Receipts	**£**	**£**		**£**	**£**	**£**
Voluntary income	*-*	*1,852.00*	*9,149.68*	*53,067.79*	*64,069.47*	*57,922.00*
Church activities	*10,000.00*	*-*	*2,776.00*	*8,601.70*	*21,377.70*	*8,947.16*
Activities for generating funds	*-*	*5,284.82*	*-*	*32,548.57*	*37,833.39*	*37,111.39*
Income from investments	*-*	*-*	*-*	*1,795.68*	*1,795.68*	*1,235.15*
Other incoming resources	*-*	*-*	*-*	*11,017.28*	*11,017.28*	*12,952.41*
Total receipts	*10,000.00*	*7,136.82*	*11,925.68*	*107,031.02*	*136,093.52*	*118,168.11*
Payments						
Church activities	*711.90*	*-*	*11,933.25*	*123,900.13*	*136,545.28*	*114,600.05*
Cost of generating funds	*-*	*2,019.89*	*-*	*-*	*2,019.89*	*1,519.69*
Total payments	*711.90*	*2,019.89*	*11,933.25*	*123,900.13*	*138,565.17*	*116,119.74*
Excess of receipts over payments / (payments over receipts)	*9,288.10*	*5,116.93*	*(7.57)*	*(16,869.11)*	*(2,471.65)*	*2,048.37*
Introduced	*-*		*2,664.81*	*-*	*2,664.81*	*-*
Cash and bank current/deposit accounts at 1 January 2024	*3,014.88*	*(1,008.01)*		*136,630.56*	*138,637.43*	*136,589.06*
Cash and bank current/deposit accounts at 31 December 2024	*12,302.98*	*4,108.92*	*2,657.24*	*119,761.45*	*138,830.59*	*138,637.43*

PARISH OF TIPTREE WITH TOLLESHUNT KNIGHTS AND GREAT BRAXTED
STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2025

	General Funds £	Restricted Funds £	Friend's of St. Luke's £	Third Parties £	Totals 2025 £	Totals 2024 £
Monetary assets						
Cash in hand	950.00		-		950.00	890.00
Cash at bank						
- Current account	17,352.48	12,302.98	3,287.51	7,123.54	40,066.51	74,170.11
- No 2 current account	4,002.45				4,002.45	8,825.90
- 60 Day Notice Account	50,000.00				50,000.00	50,000.00
- Organ Fund High Interest Account	30,992.44				30,992.44	30,589.86
- Spooner Legacy High Interest Account	1,460.95				1,460.95	1,441.97
- Remembrance Account	-				-	-
	104,758.32	12,302.98	3,287.51	7,123.54	127,472.35	165,917.84
- Great Braxted bank account	2,448.48				2,448.48	2,657.24
Total of cash and bank (note 3)	107,206.80	12,302.98	3,287.51	7,123.54	129,920.83	168,575.08
2024	*122,418.69*	*12,302.98*	*4,108.92*	*29,744.49*		*168,575.08*

Church furnishings are included in the Inventory and vested in the wardens on special trust.

Debtors
The following costs included in expenses were due for reimbursement from other parishes in the team.

	2025 £	2024 £
Clergy expenses and administrator costs	3,244.86	6,989.40

Liabilities
The following expenses which were incurred in 2025 were paid in 2026.

	2025 £	2024 £
Organists fees	685.00	665.00
Clergy expenses	31.05	266.54
	716.05	931.54

Assets
Investments and funds held by the Diocese:
Capital and income accounts:

	2025 £	2024 £
Rev R S N Lees Fund:		
Capital and Income reinvested:		
75.47 shares held - value at 31 December 2025	1,675.27	1,696.60
Rose West Legacy		
Capital: 150 shares - value at 31 December 2025	3,329.74	3,468.40
	5,005.01	5,165.00

The financial statements were approved by the PCC on 11 March 2026 and signed on their behalf:

C R Eastbrook
PCC Lay Chairman

M D Borgartz
Treasurer

1 ACCOUNTING POLICIES

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.

Funds

General funds represent the funds of the PCC that are not subject to any special restriction regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

Where money has been received which has restrictions on how it may be spent, this is identified as a restricted fund and the reasons for the restriction noted. The bank balances in respect of these funds are shown separately.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

Statement of Assets and Liabilities

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities:
- Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal.
- Land and buildings held on behalf of the PCC.
- Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty and where the original cost exceeded £1000.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities:
- Amounts owing to The PCC.
- Legacies where formal notification of entitlement and amount has been received at 31 December by the PCC.
- Investments held beneficially by the PCC.

Closing bank balances as shown in the receipts and payments account.

The following liabilities are recognised in the Statement of Assets and Liabilities
- Any loans or overdrafts advanced to the PCC
- Creditors for goods and services where the supply has been received at 31 December.

Legacies

The PCC regards all legacies left to St Luke's Church as a gift to be gratefully received and wisely used. When a legacy is given for a specific purpose the PCC are required to use the legacy for this purpose. Where no restriction is placed on a legacy the money will be put into a designated fund within the General Fund of the PCC accounts to be used for a specific purpose or purposes. This purpose will be decided by the PCC following recommendations from the Finance and Stewardship Team or the Standing Committee.

2 The expenses paid to clergy may include a small immaterial proportion, which relates to their function as PCC members. PCC members receive reimbursement of certain legitimate expenses incurred. No PCC member receives any payment as a direct result of their being on the PCC. C Eastbrook (deputy churchwarden) receives fees from the PCC in respect of his duties as organist. The fees are set independently by the PCC in line with recommended fees from the Royal School of Church Music.

2 Receipts	Restricted Funds (note 4) £	Friend's of St. Luke's £	Great Braxted £	Unrestricted funds £	TOTAL FUNDS 2025 £	2024 £
2(a) *Voluntary income*						
Planned giving:						
Income tax recoverable on Gift Aid			167.50	11,485.87	11,653.37	10,137.76
Stewardship			3,609.00	36,534.00	40,143.00	42,918.00
Collections (open plate) at all services			1,042.11	4,499.78	5,541.89	4,932.25
Special collections				434.26	434.26	608.87
Donations for leaving gifts				1,810.00	1,810.00	-
Votive candles				507.34	507.34	425.43
Wall safe - cards				5.00	5.00	-
Grants				7,214.11	7,214.11	200.00
Subscriptions		252.00			252.00	252.00
Donations, appeals etc.		-	80.00	9,315.86	9,395.86	4,595.16
	-	252.00	4,898.61	71,806.22	76,956.83	64,069.47
2(b) *Church activities*						
Fees			2,882.00	6,633.00	9,515.00	8,723.00
Legacies				-	-	11,000.00
Memorial plaques				905.00	905.00	670.00
Heating charges				770.00	770.00	910.00
Open Door income				94.07	94.07	74.70
	-	-	2,882.00	8,402.07	11,284.07	21,377.70
2(c) *Activities for generating funds*						
Fund raising events:						
Jazz evenings		373.89		-	373.89	914.90
80's Evening		522.00			522.00	-
Refreshments at events		1,063.94			1,063.94	524.84
VE Day		1,198.00			1,198.00	-
Sundry events		72.00			72.00	-
Dance Through the Decades		487.00			487.00	-
Barn Dance		450.00			450.00	640.00
Christmas Tree Festival/Bazaar		235.31			235.31	333.67
60's Evening					-	895.15
Pudding evening				70.00	70.00	145.40
Cancer event		486.00			486.00	513.16
Quiz nights		1,141.00		-	1,141.00	933.00
Games afternoons		639.70		-	639.70	530.10
Extension fees				26,794.75	26,794.75	29,456.00
Church hire				2,499.50	2,499.50	2,262.00
Printing income				300.58	300.58	374.40
Messy Church				291.09	291.09	310.77
Advertising Income				100.00	100.00	-
	-	6,668.84	-	30,055.92	36,724.76	37,833.39
2(d) *Income from investments*						
Dividends receivable				96.37	96.37	94.13
Interest received				1,743.67	1,743.67	1,701.55
	-	-	-	1,840.04	1,840.04	1,795.68
2(e) *Other incoming resources*						
Team refunds				4,007.74	4,007.74	10,409.49
Miscellaneous income				782.26	782.26	607.79
	-	-	-	4,790.00	4,790.00	11,017.28
Total Receipts	-	6,920.84	7,780.61	116,894.25	131,595.70	136,093.52

3 Payments	Restricted Funds (note 4) £	Friend's of St. Luke's £	Great Braxted £	Unrestricted funds £	TOTAL FUNDS 2025 £	2024 £
3(a) ***Church Activities***						
Diocesan parish share			5,000.00	65,335.00	70,335.00	64,977.00
Clergy expenses:						
Rector travel				1,026.68	1,026.68	1,125.60
Other clergy travel				1,000.52	1,000.52	1,482.47
Rector telephone				504.30	504.30	473.26
Other clergy telephone				-	-	185.64
Clergy & admin costs			-		-	1,408.46
Church expenses:						
Heat, light, water and insurance			1,829.33	7,724.51	9,553.84	12,727.32
Maintenance & equipment			674.53	2,980.12	3,654.65	7,162.74
Altar services			176.11	944.78	1,120.89	1,036.45
Music, choir and organists			309.40	3,349.92	3,659.32	4,480.43
Upkeep of churchyard - general				2,503.53	2,503.53	1,079.78
Upkeep of churchyard - Tolleshunt Knights				80.00	80.00	80.00
Extension expenses:						
Heat, light, water and insurance				10,771.30	10,771.30	13,435.91
Maintenance				630.58	630.58	1,636.77
Cleaning wages				4,194.81	4,194.81	3,363.28
Cleaning materials				1,423.57	1,423.57	1,212.94
Equipment		5,440.00		1,536.00	6,976.00	1,629.29
Telephone				850.78	850.78	827.77
Professional fees				6,191.00	6,191.00	165.00
Miscellaneous expenses				2,688.61	2,688.61	1,988.14
Books and publications				642.56	642.56	670.34
Missionary and charitable giving:						
Church overseas						
- Bishop's Lent Appeal				-	-	22.92
Relief and development agencies						
- Christian Aid Gaza Appeal (Special collection)				-	-	120.00
Home missions and other Church societies and organisations						
- TYPO				1,500.00	1,500.00	1,500.00
- Bishops Discretionary fund				38.50	38.50	254.28
- LMDC Charity (Special collection)				47.00	47.00	-
- Children's Society (Christingle collection)				70.00	70.00	92.90
Secular charities						
- Little Haven Children's Hospice				278.76	278.76	118.77
Church management and administration						
Bank charges				161.02	161.02	121.13
Administrator costs				10,544.18	10,544.18	9,987.58
Postage, stationery and printing			-	2,325.35	2,325.35	2,647.52
Gifts				1,810.00	1,810.00	9.95
Memorial plaques				744.00	744.00	491.64
Other telephone expenses				-	-	30.00
	-	5,440.00	7,989.37	131,897.38	145,326.75	136,545.28
3(b) ***Costs of generating funds***						
FoSL event costs		2,302.25			2,302.25	2,019.89
	-	2,302.25	-	-	2,302.25	2,019.89
Total payments	-	7,742.25	7,989.37	131,897.38	147,629.00	138,565.17

4 Restricted funds

	Tawell Legacy	Organ Fund	Cathcart Legacy	Other	TOTAL FUNDS 2025	TOTAL FUNDS 2024	
Restricted Funds Receipts	£	£	£	£	£	£	
Voluntary income							
Legacy					-	10,000.00	
	-	-	-	-	-	10,000.00	
Total Receipts	-	-	-	-	-	10,000.00	
Restricted Funds Payments							
Church activities							
Churchyard					-	711.90	
	-	-	-	-	-	711.90	
Total payments	-	-	-	-	-	711.90	
Excess of receipts over payments/(payments over receipts)	-	-	-	-	-	9,288.10	
Cash and bank accounts at 1 January 2025	113.10	1,097.00	10,000.00	1,092.88	12,302.98	3,014.88	12,571.88
Cash and bank accounts at 31 December 2025	113.10	1,097.00	10,000.00	1,092.88	12,302.98	12,302.98	2146.88
Choir				300.00	-		
Hymn books				196.10			
Sanctuary robes				138.78			
Ministry fund				458.00			
				1,092.88			

Restricted Funds
The restricted funds shown above and their restrictions are:

Tawell Legacy
This fund represents a legacy left to the Rector and Churchwardens of St. Luke's by the late Mrs P E Tawell for the maintenance of the Church and graveyard with the wish that the graves and gravestones of herself and her family are kept in good order.

Organ Fund
This fund represents donations given for maintenance of the organ.

Cathcart Legacy
This represents a legacy left by the late K Cathcart to be used on the Church building.

Other
This represents sundry small restricted fund balances held from time to time.

Hymn Books
This fund represents monies raised towards the replacement of the hymn book used in services.

Sanctuary robes
This fund represents monies raised towards the replacement of robes for Servers.

Choir
This represents money left to the choir in a legacy.

Ministry Fund
This fund represents monies arising from the retirement of J Leaworthy and which are to be used to provide grants for those undertaking further study for ministry.

5 General Fund

		2025	2024
		£	£
The general fund is made up of the following:			
- General fund	5(a)	(63,743.33)	(63,489.45)
- Great Braxted general fund	5(o)	2,448.48	2,657.24
Funds designated by the PCC			
- Spooner legacy	5(b)	1,185.40	1,185.40
- Tabner legacy	5(d)	2,812.94	2,812.94
- Remembrance fund	5(c)	-	4,078.25
- Organ fund	5(e)	30,000.00	30,000.00
- Everitt legacy	5(f)	24,582.53	33,078.53
- Sorrell Legacy	5(i)	1,000.00	1,000.00
- Taylor Legacy	5(j)	16,126.66	17,301.66
- Butler Legacy	5(k)	1,195.62	1,195.62
- Roof fund	5(l)	81,598.50	81,598.50
- Rector Discretionary Fund	5(m)	5,000.00	5,000.00
- Musical Events	5(n)	5,000.00	5,000.00
- Hylands legacy	5(p)	-	1,000.00
		107,206.80	122,418.69

a) *General fund*

Balance brought forward	(63,489.45)	(47,516.98)
Excess of receipts over payments/(payments over receipts) for year	(15,003.13)	(16,869.11)
Transfer (to)/from Hylands legacy	1,000.00	(1,000.00)
Transfer (to)/from Everitt legacy	8,496.00	1,500.00
Transfer (to)/from East legacy	-	500.00
Transfer (to)/from Wilkinson legacy	-	500.00
Transfer (to)/from Remembrance fund	-	(603.36)
Transfer from Remembrance Fund	4,078.25	-
Transfer (to)/from Taylor legacy	1,175.00	-
Balance carried forward	(63,743.33)	(63,489.45)

b) *Spooner legacy*

Balance brought forward	1,185.40	1,185.40
Transfer from/(to) general fund	-	-
Balance carried forward	1,185.40	1,185.40

c) *Remembrance fund*

Balance brought forward	4,078.25	3,474.89
Transfer from/(to) general fund	(4,078.25)	603.36
Balance carried forward	-	4,078.25

d) *Tabner Legacy*

Balance brought forward	2,812.94	2,812.94
Transfer from/(to) general fund	-	-
Balance carried forward	2,812.94	2,812.94

e) *Organ Fund*

Balance brought forward	30,000.00	30,000.00
Transfer from General Fund re Weaver Legacy	-	-
Balance carried forward	30,000.00	30,000.00

f) *Everitt Legacy*

Balance brought forward	33,078.53	34,578.53
Transfer (to)/from general fund - Extension blinds	(1,536.00)	(1,500.00)
Transfer (to)/from general fund - Electrical inspection	(6,000.00)	-
Transfer (to)/from general fund - High level lights	(960.00)	-
Balance carried forward	24,582.53	33,078.53

5 General Fund (continued)	**2025**	**2024**
	£	**£**
g) *Wilkinson Legacy*		
Balance brought forward	-	500.00
Transfer (to)/from general fund - outside lights	-	(500.00)
Balance carried forward	-	-
h) *East Legacy*		
Balance brought forward	-	500.00
Transfer (to)/from general fund - outside lights	-	(500.00)
Balance carried forward	-	-
i) *Sorrell Legacy*		
Balance brought forward	1,000.00	1,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	1,000.00	1,000.00
j) *Taylor Legacy*		
Balance brought forward	17,301.66	17,301.66
Transfer (to)/from general fund	(1,175.00)	-
Balance carried forward	16,126.66	17,301.66
k) *Butler Legacy*		
Balance brought forward	1,195.62	1,195.62
Transfer (to)/from general fund	-	-
Balance carried forward	1,195.62	1,195.62
l) *Roof Fund*		
Balance brought forward	81,598.50	81,598.50
Transfer (to)/from general fund	-	-
Balance carried forward	81,598.50	81,598.50
m) *Rector Discretionary Fund*		
Balance brought forward	5,000.00	5,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	5,000.00	5,000.00
n) *Musical Events*		
Balance brought forward	5,000.00	5,000.00
Transfer (to)/from general fund	-	-
Balance carried forward	5,000.00	5,000.00
o) *Great Braxted General Fund*		
Balance introduced 1 January 2024	2,657.24	2,664.81
Excess of receipts over payments/(payments over receipts) for year	(208.76)	(7.57)
Balance carried forward	2,448.48	2,657.24
p) *Hylands Legacy*		
Balance brought forward	1,000.00	-
Transfer (to)/from general fund	(1,000.00)	1,000.00
Balance carried forward	-	1,000.00

6 Amounts held on behalf of third parties

	2025 £	2024 £
- Mothers and toddlers	1,366.41	1,150.06
- Foodbank	5,121.13	5,276.43
- Key deposits	140.00	140.00
- Diocese of Chelmsford	496.00	504.00
- Witham Deanery MOF Grant	-	22,674.00
	7,123.54	29,744.49

7 Restricted income

The PCC receives certain income on the understanding that it is used towards the maintenance of the Churchyard and in the case of legacies the graves of the legatees. These amounts during the year were:

	2025 £	2024 £
Income from investments held on behalf of the PCC by the Central Board of Finance from the following:		
Rose West Legacy	96.37	94.13

Independent Examiner's Report
to the PCC of the Parish of Tiptree with Tolleshunt Knights and Great Braxted

I report on the accounts of the PCC for the year ended 31 December 2025, which are set out on pages 4 to 12.

Respective responsibilities of the PCC and examiner

The members of the PCC are responsible for the preparation of the financial statements. The PCC members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act:
- To follow procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a “true and fair view” and the report is limited to those matters set out in the statement below.

Independent examiner’s statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Wyncoll ACA
Willow House
110 Maldon Road
Tiptree
11May 2026